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## PUBLIC SUBMISSION

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Group Health Plans and Health Insurance Coverage Rules Relating to Status as a Grandfathered Health Plan Under the Patient Protection and Afforable Care Act

Comment On: IRS-2010-0010-0001

Group Health Plans and Health Insurance Coverage: Interim Final Rules for Relating to Status as

a Grandfathered Health Plan under the Patient Protection and Affordable Care Act

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## **General Comment**

Please alter the proposed rules to allow small tax-exempt organizations to make changes to their health insurance plans prior to 2014 without penalty. As the statement from ASAE outlines, the proposed rules pose a real danger of small organizations such as ours losing their "grandfathered" status and to be forced to reduce or even eliminate health benefits for our employees.